IN THE HIGH COURT OF KARNATAKA AT BANGALORE
DATED THIS THE 18TH DAY OF JUNE 1998
BEFORE

THE HON'BLE MR.JUSTICE V.K.SINGHAL WRIT PETITION NO. 38629 OF 1992

BETWEEN:

M/s Pals Distilleries Ltd.,
a Company registered under the
Companies Act, 1956, having its
registered office at Jalahalli
CamptRoad, Yeshwantpur,
Bangalore-22. rep.by
its Manager, Ramakrishna Reddy,
S/o Ramachnadra Reddy, 28 years.

... Petitioner.

(By Sri A.Jagannatha Shetty, Adv.)

AND:

- The Exicse Commissioner, Government of Karnataka, Hudson Circle, Bangalore.
- 2. The Superintendent of Exicse, Pals Distilleries Ltd., Yeshwantpur, Bangalore-22.

... Respondents.

(By Smt. S.Sujatha, HCGP)

Writ Petition is filed under Articles 226 and 227 of the Constitution of India with an affidavit praying to quash the Demand Notice No. EXP/PDL/60/92-93 dated 16.10.1992 issued by the Superintendent of Exicse, respondent No.2 vide Ann.A in so far as it relates to demanding a sum of Rs.19,250/- being difference of exectse duty on 683-050 bulk litres of rum(IML) consigned for export etc.,

Writ Petition is coming on for Hearing this day, the Court made the following:

ORDER

In respect of the proceedings under Rule 25 of the Karnataka Exicse (Distillery and Warehouse) Rules, 1967, appeal lies to the deputy Commissioner under Rule 30(1)(a). The questions which are involved are disputed questions fo fact. It would be in the interest of justice, if the petitioner is permitted to file an appeal within five weeks from today. If the appeal is filed within the aforesaid

period

period, objection regarding limitation would not be raised.

Petition stands disposed of with the above observations.

Sd/ JUDGE.

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Assistant Registrar High Court of Kx. antuks

Bangalore-560 001

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